

Amendment No. 8

Senate Amendment to Senate Bill No. 128

(BDR 20-454)

Proposed by: Senate Committee on Government Affairs**Amends:** Summary: Yes Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes

ASSEMBLY ACTION				Initial and Date	SENATE ACTION				Initial and Date	
Adopted	☐	Lost	☐	_____		Adopted	☐	Lost	☐	_____
Concurred In	☐	Not	☐	_____		Concurred In	☐	Not	☐	_____
Receded	☐	Not	☐	_____		Receded	☐	Not	☐	_____

EXPLANATION: Matter in (1) *blue bold italics* is new language in the original bill; (2) variations of green bold underlining is language proposed to be added in this amendment; (3) ~~red strikethrough~~ is deleted language in the original bill; (4) ~~purple double strikethrough~~ is language proposed to be deleted in this amendment; (5) orange double underlining is deleted language in the original bill proposed to be retained in this amendment.

HAC



Date: 3/30/2017

S.B. No. 128—Revises provisions relating to the requirements to levy taxes to support certain fire districts. (BDR 20-454)



SENATE BILL NO. 128—SENATOR GOICOECHEA (BY REQUEST)

PREFILED FEBRUARY 13, 2017

Referred to Committee on Government Affairs

SUMMARY—Revises provisions relating to the requirements to levy taxes to support ~~for certain fire~~ districts ~~for~~ for county fire departments. (BDR 20-454)

FISCAL NOTE: Effect on Local Government: No.
Effect on the State: No.

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EXPLANATION – Matter in ***bolded italics*** is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to fire protection; making it optional for a board of county commissioners to levy a tax for the support of a district for a county fire department ; ~~for certain county fire protection districts;~~ and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law authorizes a board of county commissioners to create a district for a county fire department, which the board must support by levying a tax on property within the boundaries of the district. (NRS 244.2961, 244.2967) ~~Existing law also authorizes a board of county commissioners to create a county fire protection district in certain unincorporated territory in the county, which the board must support by levying a fire protection tax on property within the boundaries of the district. (NRS 474.460, 474.510) Sections 1 and 2 of this bill~~ authorizes, rather than ~~require~~ requires, a board of county commissioners which chooses to create a district for a county fire department ~~for a county fire protection district~~ to levy a tax for the support of the district. ~~Section 2 of this bill makes a conforming change.~~

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. NRS 244.2967 is hereby amended to read as follows:

244.2967 A board of county commissioners which creates a district for a county fire department ~~shall~~ may levy a tax for its support and for the payment of the interest and principal on any indebtedness incurred for its buildings or equipment, on all property within the boundaries of the district, and shall establish a separate fund in the county treasury for the receipt and expenditure of and accounting for the proceeds of this tax.

Sec. 2. ~~NRS 474.490 is hereby amended to read as follows:~~

~~474.490 The board of fire commissioners shall cooperate with the State Forester Firewarden and other agencies as provided in NRS 472.040 to 472.090,~~

1 inclusive, to prevent and suppress fires in wild lands, and may contribute suitable
2 amounts of money from ~~[the] any sums raised as provided in NRS 474.510 for that~~
3 ~~purpose to cooperating agencies, or may receive contributions from other agencies~~
4 ~~to be spent for that purpose.] (Deleted by amendment.)~~

5 **Sec. 3.** ~~NRS 474.510 is hereby amended to read as follows:~~

6 ~~474.510 1. The board of fire commissioners shall prepare an annual budget~~
7 ~~in accordance with the provisions of NRS 254.470 to 254.626, inclusive, for each~~
8 ~~district organized in accordance with NRS 474.460 or 474.533.~~

9 ~~2. Each budget must be based on estimates of the amount of money which~~
10 ~~will be needed to defray the expenses of the district and to meet unforeseen~~
11 ~~emergencies and the amount of a fire protection tax [sufficient], if levied, together~~
12 ~~with the revenue which will result from application of the rate to the net proceeds~~
13 ~~of minerals [.] and any other source of money identified in the budget that is~~
14 ~~sufficient to raise such sums.~~

15 ~~3. At the time of making the levy of county taxes for the year, the board of~~
16 ~~county commissioners [shall] may levy the fire protection tax provided by~~
17 ~~subsection 2, upon all property, both real and personal, subject to taxation within~~
18 ~~the boundaries of the district. Any tax levied on interstate or intercounty telephone~~
19 ~~lines, power lines and other public utility lines as authorized in this section must~~
20 ~~be based upon valuations established by the Nevada Tax Commission pursuant to the~~
21 ~~provisions of NRS 261.215 to 261.230, inclusive.~~

22 ~~4. The amount of tax to be collected for the purposes of this section must not~~
23 ~~exceed, in any 1 year, 1 percent of the value of the property described in subsection~~
24 ~~3 and any net proceeds of minerals derived from within the boundaries of the~~
25 ~~district.~~

26 ~~5. If levied, the fire protection tax must be entered upon the assessment roll~~
27 ~~and collected in the same manner as state and county taxes. Taxes may be paid in~~
28 ~~four approximately equal installments at the times specified in NRS 261.483, and~~
29 ~~the same penalties as specified in NRS 261.483 must be added for failure to pay the~~
30 ~~taxes.~~

31 ~~6. For the purposes of NRS 474.460 to 474.540, inclusive, the treasurer of the~~
32 ~~district shall keep two separate funds for each district, one to be known as the~~
33 ~~district fire protection operating fund and one to be known as the district emergency~~
34 ~~fund. The money collected to defray the expenses of any district organized pursuant~~
35 ~~to NRS 474.460 or 474.533 must be deposited in the district fire protection~~
36 ~~operating fund, and the money collected to meet unforeseen emergencies must be~~
37 ~~deposited in the district emergency fund. The district emergency fund must be used~~
38 ~~solely for emergencies and must not be used for regular operating expenses. The~~
39 ~~money deposited in the district emergency fund must not exceed the sum of~~
40 ~~\$1,000,000 for a district organized pursuant to NRS 474.460 or \$1,500,000 for a~~
41 ~~district organized pursuant to NRS 474.533. Any interest earned on the money in~~
42 ~~the district emergency fund that causes the balance in that fund to exceed~~
43 ~~\$1,000,000 or \$1,500,000, as applicable, must be credited to the district fire~~
44 ~~protection operating fund.~~

45 ~~7. For the purposes of subsection 6, an emergency includes, without~~
46 ~~limitation, any event that:~~

47 ~~(a) Causes widespread or severe damage to property or injury to or the death of~~
48 ~~persons within the district;~~

49 ~~(b) As determined by the district fire chief, requires immediate action to~~
50 ~~protect the health, safety and welfare of persons who reside within the district; and~~

51 ~~(c) Requires the district to provide money to obtain a matching grant from an~~
52 ~~agency of the Federal Government to repair damage caused by a natural disaster~~
53 ~~that occurred within the district.] (Deleted by amendment.)~~

1 **Sec. 4.** The amendatory provisions of this act do not apply to modify, directly
2 or indirectly, any taxes levied or revenues pledged in such a manner as to impair
3 adversely any outstanding obligations of a district for a county fire department ~~for~~
4 ~~a county fire protection district,~~ including, without limitation, bonds, medium-term
5 financing, letters of credit and other financial obligations, until all such obligations
6 have been discharged in full or provisions for their payment and redemption have
7 been fully made.

8 **Sec. 5.** This act becomes effective on July 1, 2017.